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## M E M O R A N D U M

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**DATE:** April 20, 2007  
**TO:** Mayor, City Council, and Budget Committee  
**FROM:** Carole M. Benedict, Finance Director  
Crystal Wooldridge, Senior Accountant  
**SUBJECT: Budget Overview Charts**

**Introduction** --- The five charts following this memorandum summarize a variety of information contained in the Proposed Budget and attempt to illustrate financial relationships and comparisons.

**Chart #1 --- All City Funds – Revenue**

**Summary:** Chart #1 summarizes all City fund revenues excluding beginning fund balances and transfers from other funds. Even though the entire City budget totals ~\$89,916,000, when the Proposed Budget is analyzed for pure revenues, the total is ~\$35,235,000 as Chart #1 illustrates. City revenues are then categorized by either governmental revenue category or when specific charges are of importance for illustrative purposes; for example, the enterprise operations of wastewater services and ambulance, categories are broken out separately. Looking at Chart #1 should help one better understand the overall sources of City revenues and their relative sizes.

**Chart #2 --- All City Funds – Expenditure**

**Summary:** Chart #2 summarizes all City fund expenditures excluding ending fund balances and transfers to other funds. As in the case of revenues, even though the entire City budget totals ~\$89,916,000, when the Proposed Budget is analyzed for pure expenditures, the total is ~\$52,081,000 as Chart #2 illustrates. City expenditures are then categorized by significant City service function. Looking at Chart #2 should help one better understand the overall department/fund expenditures of the City and their relative sizes.

The comparison of overall City revenues and expenditures shows a deficit of ~\$17,000,000, although approximately \$15,000,000 of this deficit is for capital expenditure use of bond funds.

**Chart #3 --- Property Tax Supported Operating Funds – Revenues by Sources:**

Chart #3 illustrates the sources of revenues excluding beginning fund balances for the property tax operating funds; i.e., General Fund, Fire Fund, Parks & Recreation Fund, and Improvements Fund. Of note is that operating property taxes fund ~52% of the property tax supported operating funds as compared to comprising only ~24% when all of the City funds are included, as in Chart #1.

**Chart #4A --- Property Tax Supported Operating Funds – Expenditures by Fund:**

Chart #4A illustrates the relative size of the property tax supported operating fund expenditures, excluding ending fund balances and transfers between property tax funds. Also illustrated on Chart #4A are the size of the individual departments within the General Fund and the Parks & Recreation Fund.

Of note is that the property tax operating fund expenditures total ~\$17,550,000 as compared with the property tax operating fund revenue total of ~\$16,135,000. Thus, this ~\$1,415,000 deficit will lower operating property tax budget fund balances by this amount.

**Chart #4B --- Property Tax Supported Operating Funds – Expenditures by Category:**

Chart #4B illustrates the magnitude of each category of expenditures; i.e., personal services, 67%; materials and services, 19%; capital outlay, 7%; leases and notes payable, 1%; and transfers to non-property tax funds, 6%.

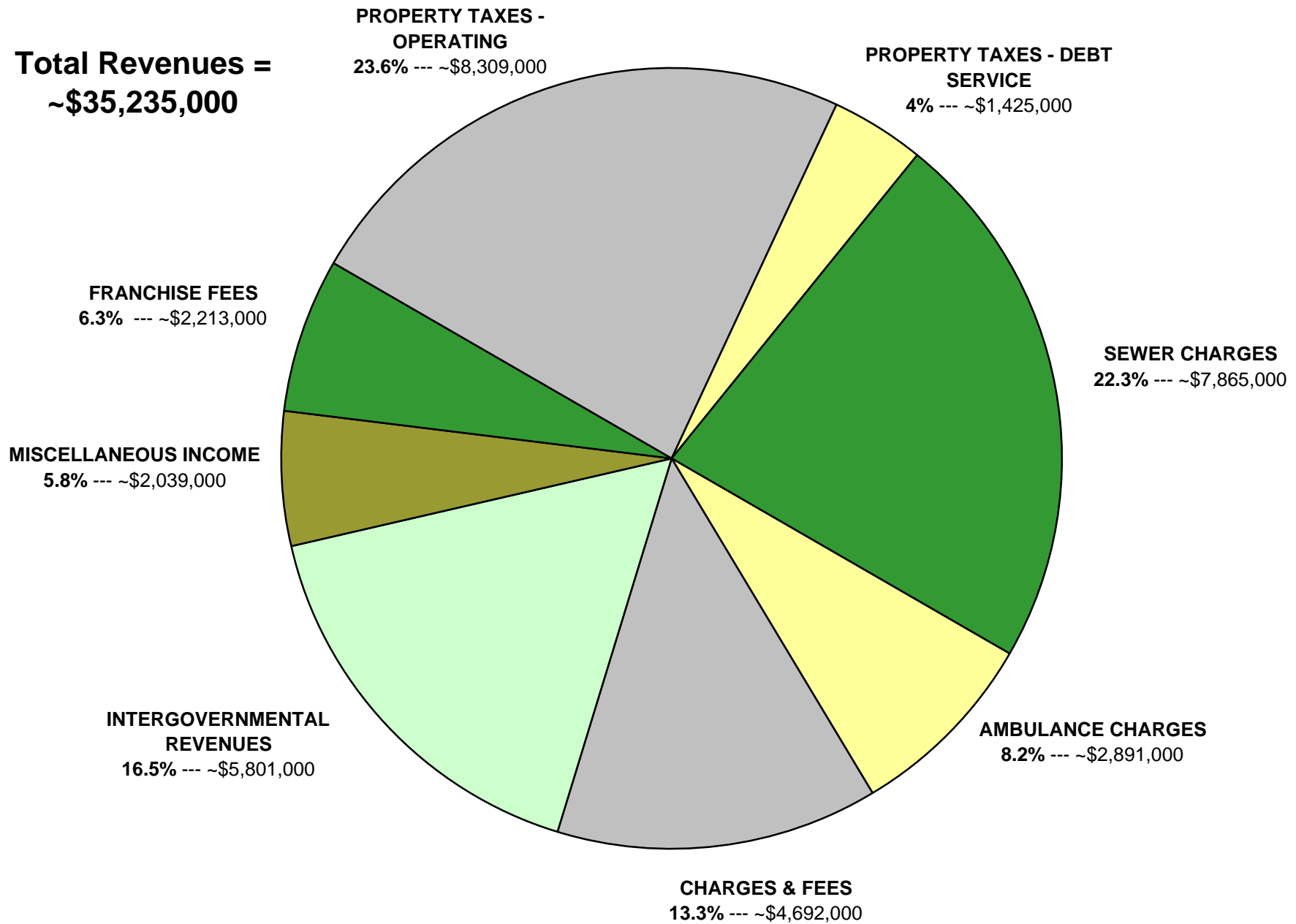
**Summary** --- These illustrative charts attempt to combine individual fund 2007 – 2008 Proposed Budget dollars to help provide a more illustrative view of the City budget.

If you have any questions regarding the charts or would like to discuss these charts further, please call Carole Benedict at 503-434-2350.

**City of McMinnville - All City Funds**  
**Revenues - Summary** --- Without Beginning Fund Balances and Transfers From Other Funds  
**2007 - 2008 Proposed Budget**

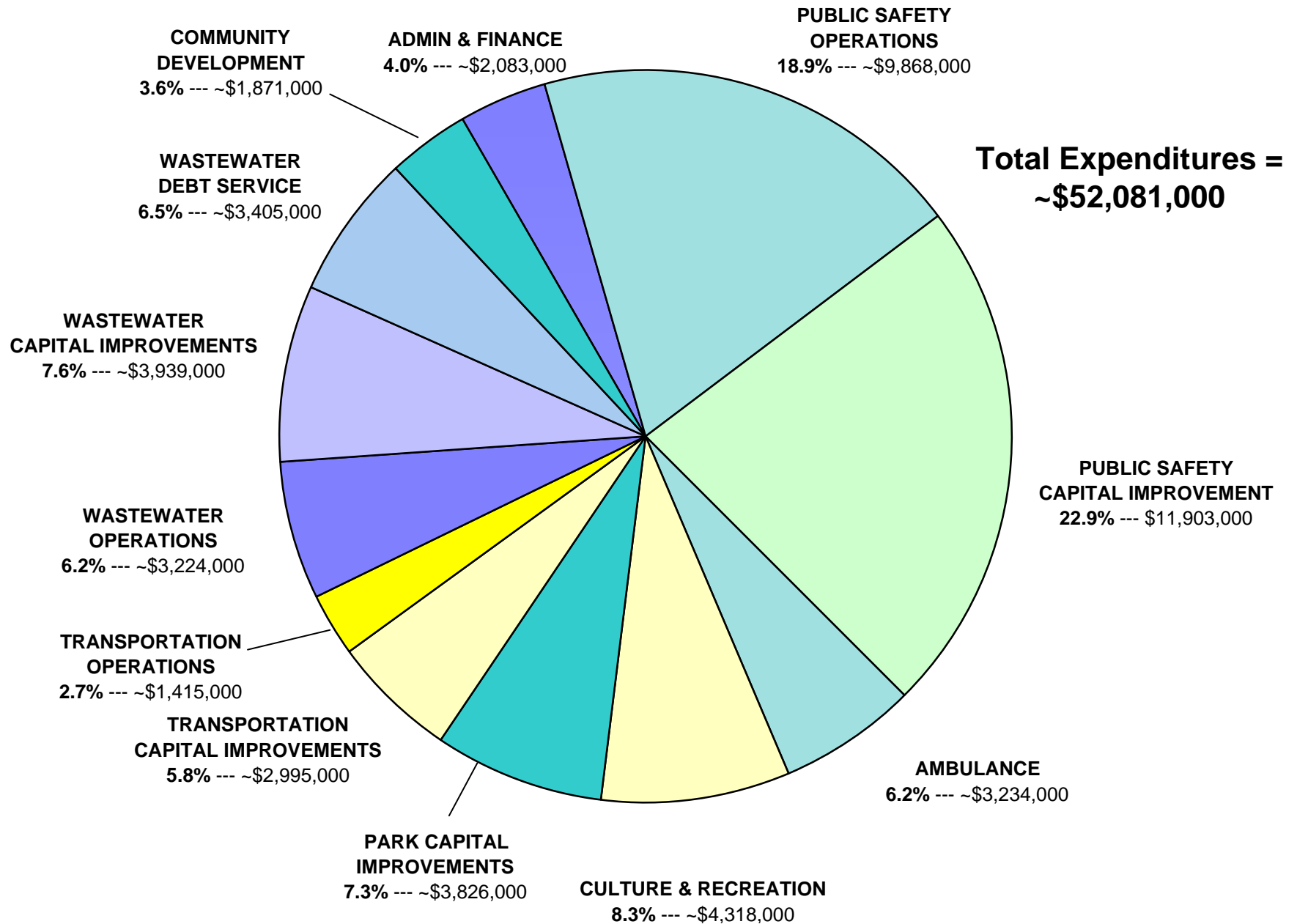
**CHART #1**

**Total Revenues =  
~\$35,235,000**



**City of McMinnville - All City Funds**  
**Expenditures - Summary** --- Without Ending Fund Balances and Transfers To Other Funds  
**2007 - 2008 Proposed Budget**

**CHART #2**

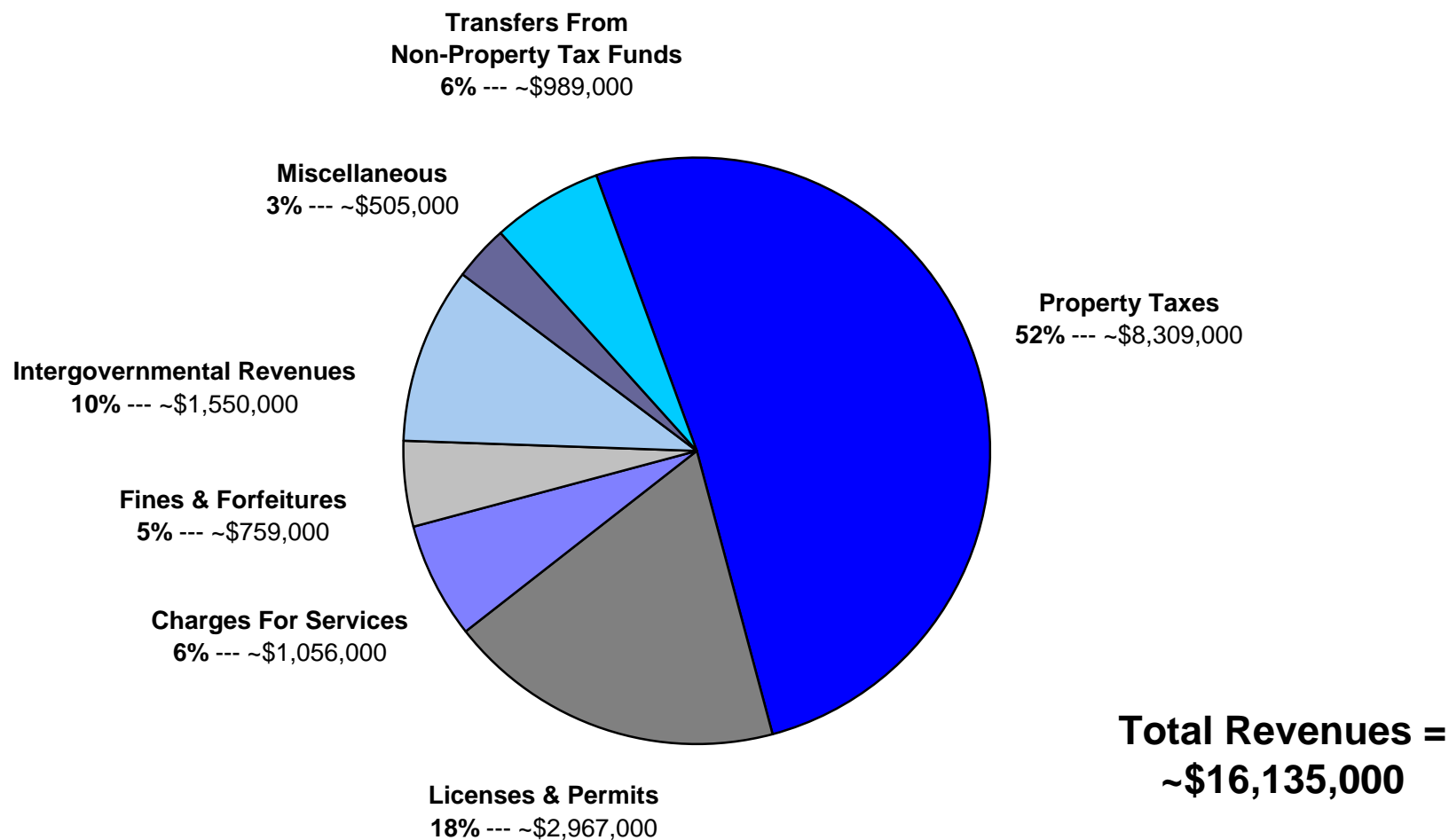


General Fund  
Fire Fund  
Parks & Recreation Fund  
Improvements Fund

# City of McMinnville

## Property Tax Supported Operating Funds

Revenues by Sources  
2007 - 2008 Proposed Budget



**City of McMinnville**  
**Property Tax Supported Operating Funds**  
**Expenditures by Fund**  
**2007 - 2008 Proposed Budget**

**CHART #4A**

Park Administration	6%	~\$168,000
Kids on the Block	8%	~\$223,000
Aquatic Center	21%	~\$604,000
Comm Ctr & Rec Prog	15%	~\$444,000
Recreational Sports	11%	~\$338,000
Senior Center	7%	~\$204,000
Park Maintenance	32%	~\$926,000

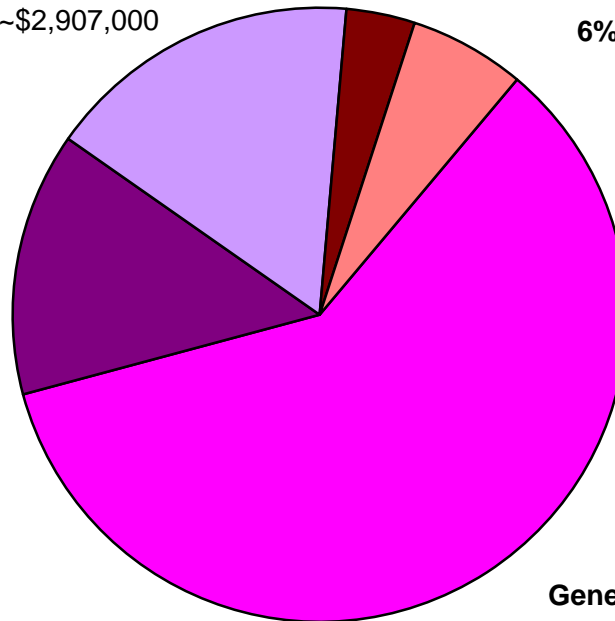
**Parks & Recreation Fund**  
**17% --- ~\$2,907,000**

**Improvements Fund**  
**4% --- ~\$645,000**

**Transfers To Non-Property  
Tax Funds**  
**6% --- ~\$1,063,000**

**Fire Fund**  
**14% --- ~\$2,449,000**

**Total Expenditures**  
**= ~\$17,550,000**



**General Fund**  
**60% --- ~\$10,486,000**

Admin & Finance	14%	~\$1,470,000
Police	51%	~\$5,307,000
Municipal Court	4%	~\$428,000
Engineering	6%	~\$657,000
Library	14%	~\$1,411,000
Building	6%	~\$644,000
Planning	5%	~\$569,000

General Fund  
Fire Fund  
Parks & Recreation Fund  
Improvements Fund

**City of McMinnville**  
**Property Tax Supported Operating Funds**  
**Expenditures by Category**  
**2007 - 2008 Proposed Budget**

**CHART #4B**

**Total Expenditures**  
**= ~\$17,550,000**

